

Exhibit 19

Form **W-8BEN** (Rev. December 2000)Department of the Treasury
Internal Revenue Service**Certificate of Foreign Status of Beneficial Owner
for United States Tax Withholding**► Section references are to the Internal Revenue Code. ► See separate instructions.
► Give this form to the withholding agent or payer. Do not send to the IRS.

OMB No. 1545-1621

Don't use this form for:

- A U.S. citizen or other U.S. person, including a resident alien individual W-9
- A person claiming an exemption from U.S. withholding on income effectively connected with the conduct of a trade or business in the United States W-8ECI
- A foreign partnership, a foreign simple trust, or a foreign grantor trust (see instructions for exceptions) W-8ECI or W-8IMY
- A foreign government, international organization, foreign central bank of issue, foreign tax-exempt organization, foreign private foundation, or government of a U.S. possession that received effectively connected income or that is claiming the applicability of section(s) 115(2), 501(c), 892, 895, or 1443(b) (see instructions) W-8ECI or W-8EXP

Note: These entities should use Form W-8BEN if they are claiming treaty benefits or are providing the form only to claim they are a foreign person exempt from backup withholding.

- A person acting as an intermediary W-8IMY

Note: See instructions for additional exceptions.

Part I Identification of Beneficial Owner (See instructions.)

1 Name of individual or organization that is the beneficial owner <i>Stonefield Sentry Ltd.</i>	2 Country of incorporation or organization <i>British Virgin Islands</i>
3 Type of beneficial owner: <input type="checkbox"/> Individual <input type="checkbox"/> Corporation <input type="checkbox"/> Disregarded entity <input type="checkbox"/> Partnership <input type="checkbox"/> Simple trust <input type="checkbox"/> Grantor trust <input type="checkbox"/> Complex trust <input type="checkbox"/> Estate <input type="checkbox"/> Government <input checked="" type="checkbox"/> International organization <input type="checkbox"/> Central bank of issue <input type="checkbox"/> Tax-exempt organization <input type="checkbox"/> Private foundation	
4 Permanent residence address (street, apt. or suite no., or rural route). Do not use a P.O. box or in-care-of address. <i>Road Town, Tortola</i>	City or town, state or province. Include postal code where appropriate. <i>British Virgin Islands</i>
5 Mailing address (if different from above) <i>919 Third Avenue - 11th floor</i>	Country (do not abbreviate) <i>USA</i>
6 City or town, state or province. Include postal code where appropriate. <i>New York 10022</i>	Country (do not abbreviate) <i>USA</i>
7 U.S. taxpayer identification number, if required (see instructions) <i>N/A</i>	7 Foreign tax identifying number, if any (optional)
8 Reference number(s) (see instructions)	

Part II Claim of Tax Treaty Benefits (if applicable)

9 I certify that (check all that apply):

- a The beneficial owner is a resident of *BVI* within the meaning of the income tax treaty between the United States and that country.
- b If required, the U.S. taxpayer identification number is stated on line 6 (see instructions).
- c The beneficial owner is not an individual, derives the item (or items) of income for which the treaty benefits are claimed, and, if applicable, meets the requirements of the treaty provision dealing with limitation on benefits (see instructions).
- d The beneficial owner is not an individual, is claiming treaty benefits for dividends received from a foreign corporation or interest from a U.S. trade or business of a foreign corporation, and meets qualified resident status (see instructions).
- e The beneficial owner is related to the person obligated to pay the income within the meaning of section 267(b) or 707(b), and will file Form 8833 if the amount subject to withholding received during a calendar year exceeds, in the aggregate, \$500,000.

10 Special rates and conditions (if applicable—see instructions): The beneficial owner is claiming the provisions of Article of the treaty identified on line 9a above to claim a % rate of withholding on (specify type of income):
Explain the reasons the beneficial owner meets the terms of the treaty article:

Part III Notional Principal Contracts

11 I have provided or will provide a statement that identifies those notional principal contracts from which the income is not effectively connected with the conduct of a trade or business in the United States. I agree to update this statement as required.

Part IV Certification

Under penalties of perjury, I declare that I have examined the information on this form and to the best of my knowledge and belief it is true, correct, and complete. I further certify under penalties of perjury that:

- I am the beneficial owner (or am authorized to sign for the beneficial owner) of all the income to which this form relates.
- The beneficial owner is not a U.S. person.
- The income to which this form relates is not effectively connected with the conduct of a trade or business in the United States or is effectively connected but is not subject to tax under an income tax treaty, and
- For broker transactions or barter exchanges, the beneficial owner is an exempt foreign person as defined in the instructions.

Furthermore, I authorize this form to be provided to any withholding agent that has control, receipt, or custody of the income of which I am the beneficial owner or any withholding agent that can disburse or make payments of the income of which I am the beneficial owner.

Sign Here

Keey Suck

Signature of beneficial owner (or individual authorized to sign for beneficial owner)

03-02-2003

Date (MM-DD-YYYY)

V.P.

Capacity in which acting

FAX TRANSMISSION

FAIRFIELD GREENWICH GROUP

385 PARK AVENUE, 38TH FLOOR
NEW YORK, NY 10022
(212) 319-8080
Fax: (212) 319-0450

To: Bernard Madoff **Date:** January 29, 1998
Fax #: (212) 838-4061 **Pages:** 1, including this cover sheet.
From: Cheryl Neal
Subject: Change of Address

COMMENTS:

Effective immediately for future mailings.

Our new address is:

399 Park Avenue 36th Floor
New York, NY 10022

For accounts:

Fairfield Sentry Ltd

1-FN012-3-0

1-EN045-3-0

~~1-EN069-40~~

1-FN07040

Greenwich Sentry LP

1-G0092-3-0

1-G0092-4-0



BERNARD L. MADOFF

Investment Securities

885 Third Avenue New York, NY 10022

212 230-2424

800 221-2242

Telex 235130

Fax 212 486-8178

OPTION AGREEMENT

TO: Bernard L. Madoff Investment Securities

RE: C & M Trading Account

1. As a sophisticated investor and trader, I am fully aware this investment technique offers no guarantee of gain or assurance against loss.
2. I am aware that C & M Trading Account has other investors and that since the account will only write (sell) covered calls against long stock positions, and buy stock index puts or puts on the individual stocks that the account owns, it is consistent with my investment objectives as well as the degree of risk I am willing to assume in relation to leveraged option trading.
3. I agree to advise you in writing of any material changes in my investment objectives, financial situation, assumption of risk or background information, insofar as such changes relate to my suitability for options transactions.
4. I herewith acknowledge receipt of an Options Disclosure Booklet which I have read.
5. Any option transaction made for my account shall be subject to the rules and regulations of the option exchanges, the NASD and the Options Clearing Corporation, or any market where the option transaction is executed.
6. Regarding any margin transactions, in the event I do not meet your margin calls promptly, you are authorized, in your sole discretion, and without notification to me, to take any and all steps necessary to protect yourself in connection with put or call transactions made for my account, including without limitation, the right to buy and sell short or short exempt, for my account, and risk any part, or all, of the shares represented by options endorsed by you for my account, or to buy, sell or exercise (including, but not limited to, exercising a long option(s), hedging short position(s) for my account, and risk any puts or calls as you may deem necessary to fully protect yourself. Any and all losses and expenses incurred by you in this connection will be reimbursed by me. However, in no event can I have losses that exceed my investment.
7. This agreement shall apply to all puts or calls which you may have executed, purchased, sold or handled for any account of mine and also shall apply to all puts, or calls which you may hereafter purchase, sell, handle or execute for any account of mine.

Affiliated with:

Madoff Securities International Ltd.

43 London Wall, London England EC2M 5TB.01-374 0891

AMF00071609

8. I have received from BERNARD L. MADOFF the most recent risk disclosure documents entitled "Understand the Risks and Uses of Listed Options", "Listed Options on Stock Indices", "Listed Options on Foreign Currencies", and "Listed Options in Debt Instruments". I have read and understand the information contained in these documents.
9. I understand that you assign exercise notices on a random basis. Upon my request, you will provide me with further information regarding the procedure used to assign exercise notices.
10. ANY DISPUTE OR CONTROVERSY BETWEEN US ARISING UNDER ANY PROVISION OF THE FEDERAL SECURITIES LAWS, CAN BE RESOLVED THROUGH LITIGATION IN THE COURTS IF THE UNDERSIGNED SO CHOOSES. THE UNDERSIGNED ALSO UNDERSTANDS THAT ARBITRATION IS AVAILABLE WITH RESPECT TO SUCH DISPUTES. Additionally, all other disputes or controversies between us, arising out of your business, or this agreement, shall be submitted to arbitration conducted under the provisions of the Constitution and Rules of the Board of Governors of the National Association of Securities Dealers, Inc. Arbitration must be commenced by service upon the other of a written demand for arbitration or a written notice of intention to arbitrate, therein electing the arbitration tribunal. In the event the undersigned does not make such designation within five (5) days of such demand or notice, then the undersigned authorizes you to do so on behalf of the undersigned.
11. I am aware that C & M Trading Account is a discretionary account and that all decisions pertaining to buying and selling of securities are made by Bernard L. Madoff Investment Securities.
12. I am aware that I may withdraw my equity at any time as long as sufficient written notice is given to protect the other investors. In no event will this time be more than ninety (90) days which is sufficient time to close out any open option positions.

DATED

11/9/90

ACCOUNT NO.

SIGNATURES

(If a Corporation)

FAIRFIELD Sentry Limited
(Name of Corporation)

(If Individuals)

(Second Party if Joint Account)

BY Jolley Tucker

TITLE Secretary

(If a Partnership)

(Name of Partnership)

BY

(A Partner)



BERNARD L. MADOFF
Investment Securities

885 Third Avenue New York, NY 10022

CORPORATE RESOLUTION

212 230-2424
800 221-2242
Telex 235130
Fax 212 486-8178

I HEREBY CERTIFY that a meeting, duly called, of the Board of Directors of FAIRFIELD

SENTRY LIMITED

a corporation, held

NINTH

day of NOVEMBER

, 1990

said meeting a quorum was present and acting throughout, the following preamble and resolution was adopted and ever since has been and now is in full force and effect:

"WHEREAS this Corporation is duly authorized and permitted by its Charter and By-Laws to deal in stocks, bonds, and other securities:

NOW THEREFORE BE IT RESOLVED that this Corporation open an account or accounts in its name with Bernard L. Madoff Investment Securities and that

FRED KOLBEK

President

WALTER H. NOEL, Jr.

Vice-President

SEEVERY TUCKER

Treasurer

or

or any one of them or their successors in office, may on behalf of this Corporation, (1) give orders in the said account or accounts for the purchase, sale or other disposition of stocks, bonds, and other securities, (2) deliver to and receive from Bernard L. Madoff Investment Securities in behalf of this Corporation monies, stocks, bonds, and other securities, (3) sign acknowledgments of the correctness of all statements of accounts and (4) make, execute and deliver under the corporate seal any and all written endorsements and documents necessary or proper to effectuate the authority hereby conferred; the within authorization to each of said officers to remain in full force and effect until written notice of the revocation thereof shall have been received by them.

I FURTHER CERTIFY that the following are the signatures of the officers (or others) authorized by the foregoing resolution to act for this Corporation:

Fred Kolbek

Walter Noel Jr.

Seevery Tucker

IN WITNESS WHEREOF, I have hereunto set my hand and affixed the seal of said Corporation this NINTH day of NOVEMBER, 1990.

Seal

Affiliated with:

Madoff Securities International Ltd.

43 London Wall, London England EC2M 5TB.01-374 0891

Seevery Tucker
Secretary



BERNARD L. MADOFF
Investment Securities

885 Third Avenue New York, NY 10022

212 230-2424
 800 221-2242
 Telex 235130
 Fax 212 486-8178

MANAGED ACCOUNT AGREEMENT

AGREEMENT, dated as of 11/9/90 by and between C&M Trading Account ("Account") and Bernard L. Madoff ("Madoff") a registered Broker Dealer under the laws of the United States Securities & Exchange Commission and the State of New York.

WITNESSETH:

WHEREAS, this "Account" has been organized for the principal purpose of investing its funds and assets in securities;

WHEREAS, the "Account" desires to avail itself of the advice, experience and assistance of Madoff with respect to the "Account",

NOW, THEREFORE, in consideration of the mutual promises and covenants contained herein, the "Account" and Madoff hereby agree to the establishment of the Account and further agree to the appointment of Madoff as discretionary account manager with respect to the Account, on the following terms and conditions:

1. The Account. The Account (which shall be known as the "C&M Trading Account" or such designation as the parties may mutually agree) shall consist of such cash, securities or other assets deposited therein by the "Account" in accordance with this section or which shall become part of the Account as a result of transactions therein or otherwise.
 - (a) Each Participant in the Account shall retain an ownership interest in the Account in proportion to the amount of their respective contribution to the Account.
 - (b) The Participants in the Account may in their discretion make additions to or withdrawals from the Account to the extent of their respective interests therein at such times as they shall determine, provided that at least ninety (90) days' prior written notice of any withdrawal is given to Madoff.
 - (c) Except as otherwise instructed by the parties, all dividends, and interest and other amounts earned or realized by the Account shall be retained therein for investment.
2. Allocation of Gains and Losses. The Participants, as tenants in common, shall have an undivided interest in the Account in proportion to the amount of their respective contributions to the Account pursuant to Section 1(a), adjusted for any subsequent contributions and any withdrawals and shall share in any Net Gain or Loss pro rata in accordance with the balance of their contributions.
3. Authority of Madoff. Madoff shall have full discretion and authority to manage the investment of the Account and shall use its best efforts to increase the value of the Account by causing the assets therein to be invested and reinvested in such manner as Madoff considers appropriate. In furtherance of the foregoing, the "Account" hereby designates and appoints Madoff as its agent and attorney-in-fact, with full power and authority and without further approval of the "Account" (except as may be required by law) to carry out the following:

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Madoff Securities International Ltd.
 43 London Wall, London England EC2M 5TB.01-374 0891

- (a) to effect purchases, sales (including short sales) and otherwise trade in securities of any kind and any options (except naked options) thereon;
- (b) to make all decisions relating to the manner, method and timing of investment transactions, and to select brokers and dealers for the execution, clearance and settlement of any transactions;
- (c) to trade on margin;
Regarding any margin transactions, in the event I do not meet your margin calls promptly, you are authorized, in your sole discretion, and without notification to me, to take any and all steps necessary to protect yourself in connection with put or call transactions made for my account, including without limitation, the right to buy and sell short or short exempt, for my account, and risk any part, or all, of the shares represented by options endorsed by you for my account, or to buy, sell or exercise (including, but not limited to, exercising a long option(s), hedging short position(s) for my account, and risk any puts or calls as you may deem necessary to fully protect yourself. Any and all losses and expenses incurred by you in this connection will be reimbursed by me. However, in no event can I have losses that exceed my investment.
- (d) to direct custodians to deliver funds or securities for the purpose of effecting transactions, and to instruct custodians to exercise or abstain from exercising any privilege or right attaching to assets; and
- (e) to make and execute all such documents (including, without limitation, customer agreements and other documents in connection with the establishment and maintenance of brokerage accounts) and to take all such other actions which Madoff considers necessary or advisable to carry out its duties hereunder.

IN WITNESS WHEREOF, the parties have executed this Agreement as of the day and year first above written.

Participant: JOSEPH S. STAYER, Inc.
By: John Stayer

Participant: _____

Participant: _____

Participant: _____

Participant: _____



Bernard L. Madoff